

Message Text

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PAGE 01 STATE 308070
ORIGIN NEA-10

INFO OCT-01 ISO-00 EB-07 TRSE-00 L-03 /021 R

DRAFTED BY NEA/INS:JRGRAHAME:JES
APPROVED BY NEA/INS:DKUX
EB/OMA:TFORBORD
TREASURY:GHUFBAUER
L/T:POLSON (INFO)

----- 084170 /47

O 211946Z DEC 76
FM SECSTATE WASHDC
TO AMEMBASSY NEW DELHI IMMEDIATE

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E.O. 11652: N/A

TAGS: EFIN, IN

SUBJECT:U.S.-INDIA AIRCRAFT AGREEMENT

REF: NEW DELHI 18369

1. TREASURY (HUFBAUER) SAYS THAT EMBASSY PROPOSED TEXT, WITH ADDITIONAL CLAUSE AT END OF SECOND SENTENCE (SEE PARA 2), MEETS USG REQUIREMENTS. PLEASE DO SEND LETTER TO MOF SOONEST IN ORDER TO ENSURE THAT WE RECEIVE GOI RESPONSE BEFORE DECEMBER 31.

2. FOLLOWING IS TEXT OF LETTER WHICH WE AGREE YOU SHOULD SEND TO S.R. MEHTA - BEGIN TEXT: DEAR MR. MEHTA: ON NOVEMBER 26, 1976 WE EXCHANGED LETTERS CONCERNING A RECIPROCAL AIRLINE TAX EXEMPTION. IN THIS CONNECTION THE TEXT OF THE U.S. NOTE DOES NOT MAKE A SPECIFIC REFERENCE TO THE AIRCRAFT REGISTRATION REQUIREMENT CONTAINED IN SECTIONS 872
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PAGE 02 STATE 308070

(B)(2) AND 883(A)(2) OF THE U.S. INTERNAL REVENUE CODE OF 1954, RPT 1954, AS AMENDED, THOUGH IT HAD BEEN INTENDED THAT THESE REQUIREMENTS BE COVERED BY THE NOTE. FOR THIS REASON WE WISH, BY THIS LETTER, TO CONFIRM THE U.S. STATUTORY REQUIREMENT THAT THE AIRCRAFT, INCOME FROM THE OPERATION OF WHICH IS EXEMPT FROM U.S. INCOME TAX, BE REGISTERED IN

INDIA, WHICH GRANTS AN EQUIVALENT EXEMPTION TO U.S. CORPORA-

TIONS AND CITIZENS. I WOULD BE MOST GRATEFUL IF YOU WOULD
KINDLY CONFIRM THIS LETTER SO AS TO MEET THE STATUTORY
REQUIREMENT OF THE U.S. INTERNAL REVENUE CODE. SINCERELY,
DAVID T. SCHNEIDER, CHARGE D' AFFAIRES. END TEXT.
KISSINGER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TRANSPORTATION TAXES, TAX RELIEF
Control Number: n/a
Copy: SINGLE
Draft Date: 21 DEC 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: KelleyW0
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Unique ID: 00
Drafter: JRGRAHAME:JES
Enclosure: n/a
Executive Order: N/A
Errors: N/A
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Margaret P. Grafeld
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